

FTI Consulting, Inc.
1166 Avenue of the Americas
New York, NY 10036
*Financial Advisor to the Official Committee of Unsecured
Creditors of Eletson Holdings, Inc., et al.*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----	X	
)	Chapter 11
In re:)	
)	Case No. 23-10322 (JPM)
Eletson Holdings, Inc., et al.,)	(Jointly Administered)
)	
Debtors.)	Objection Deadline: June 3, 2024 4:00
)	PM (Prevailing Eastern Time)
)	
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**FOURTH MONTHLY FEE STATEMENT OF FTI CONSULTING, INC. FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT
OF EXPENSES AS FINANCIAL ADVISOR TO THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS FOR THE PERIOD FROM
APRIL 1, 2024 THROUGH APRIL 30, 2024**

Name of Applicant:	FTI Consulting, Inc.
Applicant's Role in Case:	Financial Advisor to the Official Committee of Unsecured Creditors
Date of Retention:	January 26, 2024 <i>nunc pro tunc</i> to December 8, 2023 [Dkt. No. 375]
Time Period Covered by this Statement:	April 1, 2024 through April 30, 2024
Total Fees Requested in this Statement:	\$741,452.50
Total Fees Requested at this time (80%):	\$593,162.00
Total Expenses Requested in this Statement:	\$73,886.74
Total Expenses Requested at this time (100%):	\$73,886.74
Total Fees and Expenses Requested in this Statement:	\$815,339.24
Total Fees and Expenses Requested at this time:	\$667,048.74

This is a(n): X Monthly Application Interim Application Final Application

FTI Consulting, Inc. (“**FTI**”), financial advisor to the Official Committee of Unsecured Creditors (the “**Committee**”) in these cases, hereby submits this Fifth Monthly Fee Statement of FTI Consulting, Inc. for Compensation for Services Rendered and Reimbursement of Expenses as Financial Advisor to the Official Committee of Unsecured Creditors for the Period from April 1, 2024 April 30, 2024 (the “**Fee Statement**”), pursuant to sections 330 and 331 of chapter 11 of title 11 United States Code, Rule 2016 of the Federal Rules of Bankruptcy Procedures, Rule 2016-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York, the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York, and the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, dated February 7, 2024 [Docket No. 398] (the “**Interim Compensation Order**”), for allowance of compensation and reimbursement of expenses incurred for the period from April 1, 2024 through April 30, 2024 (the “**Fee Period**”). By this Fee Statement, FTI seeks compensation for professional fees of \$593,162.00 (80% of \$741,452.50) and expenses of \$73,886.74 for a total of \$667,048.74 for financial advisory services rendered by FTI to the Committee during the Fee Period.

Background

1. On March 7, 2023 (the “**Petition Date**”), three creditors filed involuntary chapter 7 petitions against the Debtors (the “**Petitions**”).
2. On September 25, 2023 (the “**Conversion Date**”), the Court entered an order converting the involuntary chapter 7 cases (the “**Involuntary Cases**”) to voluntary cases under chapter 11 of the Bankruptcy Code (the “**Chapter 11 Cases**”).

3. The Debtors continue to operate their businesses and manage their assets as debtors in possession pursuant to Bankruptcy Code sections 1107(a) and 1108.

4. On October 20, 2023, the Office of the United States Trustee for Region 2 (the “**U.S. Trustee**”) filed the Notice of Appointment of Committee of Unsecured Creditors [Docket No. 233]. The Committee members are: Gene B. Goldstein, Aegean Baltic Bank S.A., and Wilmington Savings Fund Society, FSB as Indenture Trustee.

5. On December 8, 2023, the Committee selected FTI as its financial advisor.

6. On January 4, 2024, the Application for an Order Authorizing the Retention and Employment of FTI Consulting, Inc. as Financial Advisor to the Official Committee of Unsecured Creditors Effective as of December 8, 2023 was filed [Docket No. 349] (the “**Retention Application**”).

7. On January 26, 2024, this Court entered an order approving the Retention Application, and the retention of FTI as financial advisor to the Committee *nunc pro tunc* to December 8, 2023 [Docket No. 375] (the “**Retention Order**”).

8. FTI has rendered services on behalf of the Committee for the period from April 1, 2024 through April 30, 2024 (the “**Compensation Period**”) totaling 889.1 hours of professional time.

Itemization of Services Rendered and Disbursements Incurred

9. Attached hereto as **Exhibit A** is a schedule of title, hourly rate, aggregate hours worked, and the amount of fees earned by professional. A summary of aggregate hours worked by internal task codes is attached hereto as **Exhibit B**. Attached hereto as **Exhibit C** are the time records of FTI. The amount of compensation sought in this Fee Statement and FTI’s compensation practices are consistent with market practices both in and out of a bankruptcy context.

10. During the Fee Period, FTI incurred \$73,886.74 in out-of-pocket expenses. A summary of expenses by category is attached hereto as **Exhibit D**, and a summary of expenses by professional is attached hereto as **Exhibit E**.

11. If no objections to the Fee Statement are received by the Objection Deadline, the Debtors shall pay FTI 80% of the fees and 100% of the expenses requested herein.

12. To the extent an objection to this Fee Statement is received on or before the Objection Deadline, the Debtors shall withhold payment of that portion of this Fee Statement to which the Objection is directed and promptly pay the remainder of the fees in the percentage set forth above pursuant to the terms of the Interim Compensation Order. To the extent such objection is not resolved, it shall be preserved and scheduled for consideration at the next interim fee application hearing.

Notice

13. The Committee will provide notice of this Fee Statement in accordance with the Interim Compensation Order. The Committee submits that no other or further notice be given.

Conclusion

14. FTI respectfully seeks (i) interim allowance of compensation in the amount of \$815,339.24, representing \$741,452.50 in Monthly Fees and \$73,886.74 in expenses incurred during the Fee Period and (ii) payment in the amount of \$667,048.74, representing 80% of Monthly Fees (\$593,162.00) and 100% of the expenses incurred (\$73,886.74) during the Fee Period, as provided under the Interim Compensation Order.

Dated: May 20, 2024

Respectfully submitted,

By: /s/ Michael Cordasco
Michael Cordasco
Senior Managing Director
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New York, NY 10023
+1 (212) 499-3683

FTI Consulting, Inc.
*Financial Advisor to the Official Committee of Unsecured
Creditors of Eletson Holdings, Inc., et al.*

Please remit payment in accordance with the following:

Wire Payment To: Bank of America, NA
103 West 33rd Street, New York, NY 10038
Account #: 002001801422
ABA #: 026009593

ACH Payments To: Bank of America, NA
1455 Market Street, San Francisco, CA 94109
Account #: 002001801422
ABA #: 052001633

EXHIBIT A
ELETSON HOLDINGS, INC., ET AL. - CASE NO. 23-10322
SUMMARY OF HOURS BY PROFESSIONAL
FOR THE PERIOD APRIL 1, 2024 TO APRIL 30, 2024⁽¹⁾

Professional	Position	Billing Rate	Total Hours	Total Fees
Cordasco, Michael	Sr Managing Dir	\$ 1,390.00	91.0	\$ 126,490.00
Romano, Cynthia	Sr Managing Dir	1,255.00	39.1	49,070.50
Eisler, Marshall	Managing Dir	1,110.00	127.3	141,303.00
Patel, Anita	Senior Managing Dir	1,050.00	0.5	525.00
Halloran, Kelsey	Senior Director	1,005.00	41.9	42,109.50
Sternberg, Joseph	Senior Director	980.00	95.4	93,492.00
Schneider, Benjamin	Director	930.00	33.0	30,690.00
Kurtz, Emma	Director	930.00	15.5	14,415.00
Shafai, Roxana	Director	865.00	1.1	951.50
Jordan, Mason	Senior Consultant	730.00	76.1	55,553.00
Silverstein, Orly	Senior Consultant	730.00	3.7	2,701.00
Hirsch, Michael	Senior Consultant	665.00	103.2	68,628.00
Brunsdon, Robert	Senior Consultant	325.00	29.0	9,425.00
Romstad, Erik	Senior Consultant	325.00	10.1	3,282.50
Salazar, Jorge	Senior Consultant	325.00	41.1	13,357.50
Kimche, Livia	Consultant	555.00	96.1	53,335.50
Sandler, Devon	Consultant	495.00	37.6	18,612.00
Byrnes, David	Consultant	495.00	47.4	23,463.00
SUBTOTAL			889.1	\$747,404.00
Less: 50% Reduction for Travel Time ⁽²⁾				(5,951.50)
Less: 20% holdback				(148,290.50)
GRAND TOTAL				\$593,162.00

(1) FTI has voluntarily agreed to reduce fees for \$2,164.50 for fees charged by timekeepers (2 in total) who were deemed to have tangential involvement in these cases. These fees are excluded from the table above.

(2) Billings for non-working travel time reduced by 50%.

EXHIBIT B
ELETSON HOLDINGS, INC., ET AL. - CASE NO. 23-10322
SUMMARY OF HOURS BY TASK
FOR THE PERIOD APRIL 1, 2024 TO APRIL 30, 2024⁽¹⁾

Task Code	Task Description	Total Hours	Total Fees
1	Current Operating Results & Events	7.9	\$5,178.50
11	Prepare for and Attend Court Hearings	83.2	73,736.50
13	Analysis of Other Miscellaneous Motions	151.6	135,799.50
15	Analyze Interco Claims, RP Trans, SubCon	57.8	40,018.50
16	Analysis, Negotiate and Form of POR & DS	143.3	163,088.00
18	Potential Avoidance Actions & Litigation	390.2	288,032.50
21	General Mtgs with UCC & UCC Counsel	3.7	5,003.00
22	Meetings with Other Parties	7.8	9,381.00
24	Preparation of Fee Application	23.0	15,263.50
25	Travel Time ⁽²⁾	20.6	11,903.00
GRAND TOTAL		889.1	\$747,404.00
Less: 50% Reduction for Travel Time ⁽²⁾			(5,951.50)
Less: 20% Holdback			(148,290.50)
GRAND TOTAL			\$593,162.00

(1) FTL has voluntarily agreed to reduce fees for \$2,164.50 for fees charged by timekeepers (2 in total) who were deemed to have tangential involvement in these cases. These fees are excluded from the table above.

(2) Billings for non-working travel time reduced by 50%.

EXHIBIT C
ELETSON HOLDINGS, INC., ET AL. - CASE NO. 23-1322
DETAIL OF TIME ENTRIES
FOR THE PERIOD APRIL 1, 2024 TO APRIL 30, 2024

Task Category	Date	Professional	Hours	Activity
1	4/16/2024	Sternberg, Joseph	0.2	Review latest 2015.3 reporting to assess book value of assets.
1	4/19/2024	Eisler, Marshall	0.6	Analyze Debtors' filed March MORs to assess recent performance.
1	4/19/2024	Sandler, Devon	1.9	Prepare presentation to the Committee re: Debtors' March monthly operating reports ("MORs").
1	4/19/2024	Sandler, Devon	1.8	Prepare summary analysis of the Debtors' March MORs.
1	4/19/2024	Sandler, Devon	1.3	Provide updates to presentation to the Committee re: Debtors' March MORs summary analysis.
1	4/22/2024	Sandler, Devon	0.7	Provide updates to presentation to the Committee re: summary analysis of Debtors' March MORs.
1	4/23/2024	Sternberg, Joseph	1.1	Provide comments to draft presentation to UCC re: March MORs.
1	4/24/2024	Cordasco, Michael	0.3	Provide commentary to draft MOR presentation to the Committee.
1 Total			7.9	
11	4/8/2024	Salazar, Jorge	2.6	Conduct tests at courthouse re: audio and visual technology support for presentation of evidence in trial.
11	4/9/2024	Cordasco, Michael	6.2	Participate in trustee motion trial (day 1).
11	4/9/2024	Romano, Cynthia	6.2	Participate in trustee motion trial (day 1).
11	4/9/2024	Eisler, Marshall	6.2	Participate in trustee motion trial (day 1).
11	4/9/2024	Sternberg, Joseph	6.2	Participate in trustee motion trial (day 1).
11	4/9/2024	Salazar, Jorge	10.0	Provide on-site technology support for the presentation of evidence re: evidentiary trial.
11	4/10/2024	Cordasco, Michael	4.5	Participate in trustee motion trial (day 2).
11	4/10/2024	Romano, Cynthia	4.5	Participate in trustee motion trial (day 2).
11	4/10/2024	Eisler, Marshall	4.5	Participate in trustee motion trial (day 2).
11	4/10/2024	Sternberg, Joseph	4.5	Participate in trustee motion trial (day 2).
11	4/10/2024	Salazar, Jorge	8.0	Provide on-site technology support for the presentation of evidence re: evidentiary trial.
11	4/11/2024	Cordasco, Michael	3.5	Participate in trustee motion trial (day 3).
11	4/11/2024	Eisler, Marshall	3.5	Participate in trustee motion trial (day 3).

EXHIBIT C
ELETSON HOLDINGS, INC., ET AL. - CASE NO. 23-1322
DETAIL OF TIME ENTRIES
FOR THE PERIOD APRIL 1, 2024 TO APRIL 30, 2024

Task Category	Date	Professional	Hours	Activity
11	4/11/2024	Sandler, Devon	3.5	Participate in trustee motion trial (day 3).
11	4/11/2024	Salazar, Jorge	5.5	Provide on-site technology support for the presentation of evidence re: evidentiary trial.
11	4/15/2024	Cordasco, Michael	0.8	Prepare for 5/8 fee objection hearing.
11	4/25/2024	Cordasco, Michael	1.0	Participate in 4/25 status conference re: discovery, proposed DIP, and claim objections.
11	4/25/2024	Eisler, Marshall	1.0	Participate in 4/25 status conference re: discovery, proposed DIP, and claim objections.
11	4/25/2024	Sandler, Devon	1.0	Participate in 4/25 status conference re: discovery, proposed DIP, and claim objections.
11 Total			83.2	
13	4/1/2024	Cordasco, Michael	0.4	Review Cordasco declaration in preparation for deposition.
13	4/1/2024	Romano, Cynthia	2.2	Revise Romano declaration outline to incorporate historical Chapter 11 trustee appointments.
13	4/1/2024	Romano, Cynthia	2.1	Prepare Romano declaration re: precedent Chapter 11 trustee appointments.
13	4/1/2024	Romano, Cynthia	3.9	Revise Romano declaration based on research conducted re: historical Chapter 11 trustee appointments.
13	4/1/2024	Eisler, Marshall	1.9	Review draft Romano declaration re: precedent Chapter 11 trustee appointments.
13	4/1/2024	Sternberg, Joseph	0.7	Review Romano declaration re: historical Chapter 11 trustee appointments.
13	4/1/2024	Kurtz, Emma	2.8	Prepare summary of research conducted re: historical Chapter 11 trustee appointments.
13	4/1/2024	Kurtz, Emma	2.4	Review information provided by third party claims agents in preparation of historical Chapter 11 trustee appointments summary.
13	4/1/2024	Kurtz, Emma	3.2	Conduct research re: historical Chapter 11 trustee appointments.
13	4/2/2024	Cordasco, Michael	1.3	Provide commentary to UCC response re: trustee motion.
13	4/2/2024	Cordasco, Michael	1.3	Review Romano declaration re: historical Chapter 11 trustee appointments.
13	4/2/2024	Cordasco, Michael	1.8	Review relevant documents in preparation for deposition.
13	4/2/2024	Cordasco, Michael	0.4	Review draft Drake declaration re: third party ship operators.
13	4/2/2024	Cordasco, Michael	0.5	Participate in call with Counsel re: Drake declaration.
13	4/2/2024	Cordasco, Michael	0.5	Participate in call with Counsel re: Romano declaration.

EXHIBIT C
ELETSON HOLDINGS, INC., ET AL. - CASE NO. 23-1322
DETAIL OF TIME ENTRIES
FOR THE PERIOD APRIL 1, 2024 TO APRIL 30, 2024

Task Category	Date	Professional	Hours	Activity
13	4/2/2024	Romano, Cynthia	1.0	Revise Romano declaration to incorporate comments received from team.
13	4/2/2024	Romano, Cynthia	2.3	Revise draft Romano declaration.
13	4/2/2024	Romano, Cynthia	1.9	Provide updates to draft Romano declaration based on latest review.
13	4/2/2024	Romano, Cynthia	1.4	Provide comments to revised draft Romano declaration.
13	4/2/2024	Romano, Cynthia	0.5	Participate in call with Counsel re: Romano declaration.
13	4/2/2024	Eisler, Marshall	0.9	Review the US Trustee's reply re: the Committee's motion to appoint a Chapter 11 trustee.
13	4/2/2024	Eisler, Marshall	1.8	Review draft Romano declaration re: precedent Chapter 11 trustee appointments.
13	4/2/2024	Eisler, Marshall	0.6	Review commentary received from Counsel re: Drake declaration.
13	4/2/2024	Eisler, Marshall	1.1	Provide commentary to draft UCC reply to Trustee motion.
13	4/2/2024	Eisler, Marshall	1.2	Review commentary received from Counsel re: Romano declaration.
13	4/2/2024	Eisler, Marshall	0.4	Analyze draft letter from UCC re: trustee motion.
13	4/2/2024	Eisler, Marshall	0.3	Review redline of Committee reply in support of Trustee motion.
13	4/2/2024	Eisler, Marshall	0.9	Provide commentary to draft outline re: Orfanoudaki deposition.
13	4/2/2024	Eisler, Marshall	0.5	Participate in call with Counsel re: Drake declaration.
13	4/2/2024	Eisler, Marshall	0.5	Participate in call with Counsel re: Romano declaration.
13	4/2/2024	Sternberg, Joseph	0.6	Review Drake declaration re: third party ship operators.
13	4/2/2024	Sternberg, Joseph	0.5	Provide edits to Drake and Cordasco declarations prior to filing.
13	4/2/2024	Sternberg, Joseph	0.5	Review Romano declaration re: historical Chapter 11 trustee appointments.
13	4/2/2024	Sternberg, Joseph	0.4	Review Drake declaration re: third party financial managers.
13	4/2/2024	Sternberg, Joseph	0.4	Review Drake declaration re: third party commercial managers.
13	4/2/2024	Sternberg, Joseph	0.5	Review the US Trustee's reply to the Committee's motion to appoint a Chapter 11 trustee.
13	4/2/2024	Sternberg, Joseph	1.3	Review potential questions in advance of Orfanoudaki deposition.

EXHIBIT C
ELETSON HOLDINGS, INC., ET AL. - CASE NO. 23-1322
DETAIL OF TIME ENTRIES
FOR THE PERIOD APRIL 1, 2024 TO APRIL 30, 2024

Task Category	Date	Professional	Hours	Activity
13	4/2/2024	Sternberg, Joseph	1.4	Provide commentary to draft chapter 11 trustee motion.
13	4/2/2024	Kurtz, Emma	0.5	Research precedent cases with a Chapter 11 trustee.
13	4/2/2024	Kurtz, Emma	1.2	Research relevant statistics regarding cases with a Chapter 11 trustee.
13	4/2/2024	Kurtz, Emma	2.8	Research precedent cases with a Chapter 11 trustee re: creditor and case outcomes.
13	4/2/2024	Kurtz, Emma	1.1	Prepare responses to diligence questions re: Romano declaration.
13	4/2/2024	Byrnes, David	2.6	Provide updates to questions and notes in connection with upcoming deposition preparation.
13	4/3/2024	Cordasco, Michael	0.7	Analyze Petitioning Creditors' filed reply in support of motion to appoint a Chapter 11 trustee.
13	4/3/2024	Cordasco, Michael	0.7	Analyze Committee's filed reply in support of motion to appoint a Chapter 11 trustee.
13	4/3/2024	Cordasco, Michael	0.5	Provide commentary to updated deposition outline for Debtors.
13	4/3/2024	Cordasco, Michael	0.5	Participate in call with Counsel re: trial preparation.
13	4/3/2024	Eisler, Marshall	0.8	Review correspondence from Counsel re: Orfanoudaki deposition.
13	4/3/2024	Eisler, Marshall	0.5	Participate in call with Counsel re: trial preparation.
13	4/3/2024	Eisler, Marshall	0.5	Participate in call with Counsel re: declaration in connection with upcoming trial.
13	4/3/2024	Sternberg, Joseph	2.4	Participate telephonically in deposition re: Eletson controller.
13	4/4/2024	Cordasco, Michael	0.3	Review trial graphics re: motion to appoint a Chapter 11 trustee.
13	4/4/2024	Eisler, Marshall	0.8	Review transcript of 4/3 Orfanoudaki deposition re: cash management.
13	4/4/2024	Eisler, Marshall	0.5	Prepare correspondence with Counsel re: dynamic trial demonstrative capabilities.
13	4/4/2024	Eisler, Marshall	0.9	Review draft outline from Counsel re: opening trial presentation.
13	4/4/2024	Brunsdon, Robert	2.3	Prepare trial demonstratives for opening presentation.
13	4/5/2024	Cordasco, Michael	1.1	Provide commentary to draft slides to be presented in trial.
13	4/5/2024	Cordasco, Michael	0.5	Review latest financial reporting in advance of trial.
13	4/5/2024	Eisler, Marshall	1.2	Provide commentary to draft opening presentation re: trial.

EXHIBIT C
ELETSON HOLDINGS, INC., ET AL. - CASE NO. 23-1322
DETAIL OF TIME ENTRIES
FOR THE PERIOD APRIL 1, 2024 TO APRIL 30, 2024

Task Category	Date	Professional	Hours	Activity
13	4/5/2024	Brunsdon, Robert	2.1	Prepare demonstratives for opening presentation of trial.
13	4/5/2024	Brunsdon, Robert	2.2	Conduct research in Relativity in connection with trial demonstratives.
13	4/5/2024	Brunsdon, Robert	1.8	Provide commentary to demonstratives for opening presentation of trial.
13	4/6/2024	Brunsdon, Robert	2.2	Prepare visual demonstratives for opening presentation of trial.
13	4/6/2024	Brunsdon, Robert	2.3	Review visual demonstratives for opening presentation of trial.
13	4/6/2024	Brunsdon, Robert	1.7	Provide summary re: demonstratives for opening presentation of trial.
13	4/6/2024	Brunsdon, Robert	2.0	Provide updates to demonstratives for opening presentation of trial to reflect comments received from team.
13	4/7/2024	Brunsdon, Robert	2.1	Prepare demonstratives for the opening presentation of the trial.
13	4/7/2024	Brunsdon, Robert	2.5	Revise demonstratives for the opening presentation of the trial re: comments received from Counsel.
13	4/7/2024	Brunsdon, Robert	1.9	Continue to prepare demonstratives for the opening presentation of the trial.
13	4/7/2024	Romstad, Erik	2.1	Prepare deck for opening presentation of trial.
13	4/7/2024	Romstad, Erik	2.2	Provide updates to deck for opening presentation of trial.
13	4/8/2024	Cordasco, Michael	0.7	Provide commentary to draft opening presentation re: trial.
13	4/8/2024	Cordasco, Michael	1.6	Review relevant documents in preparation for trial.
13	4/8/2024	Cordasco, Michael	1.7	Participate in call with Counsel re: trial preparation.
13	4/8/2024	Romano, Cynthia	1.7	Participate in call with Counsel re: trial preparation.
13	4/8/2024	Eisler, Marshall	0.8	Analyze objections filed by Debtors re: UCC fee applications.
13	4/8/2024	Eisler, Marshall	0.3	Review Debtors' objections to Counsel's fee applications.
13	4/8/2024	Eisler, Marshall	1.2	Review revised trial demonstratives.
13	4/8/2024	Eisler, Marshall	1.7	Participate in call with Counsel re: trial preparation.
13	4/8/2024	Brunsdon, Robert	3.4	Prepare trial presentation.
13	4/8/2024	Brunsdon, Robert	2.5	Review trial presentation re: comments received from Counsel.

EXHIBIT C
ELETSON HOLDINGS, INC., ET AL. - CASE NO. 23-1322
DETAIL OF TIME ENTRIES
FOR THE PERIOD APRIL 1, 2024 TO APRIL 30, 2024

Task Category	Date	Professional	Hours	Activity
13	4/8/2024	Romstad, Erik	0.3	Prepare chronology chart for trial presentation.
13	4/9/2024	Cordasco, Michael	0.7	Review presentation in connection with evidentiary trial.
13	4/9/2024	Cordasco, Michael	0.5	Participate in call with Counsel re: trial preparation.
13	4/9/2024	Cordasco, Michael	0.8	Participate in call with Counsel re: status of evidentiary trial.
13	4/9/2024	Romano, Cynthia	2.4	Review declaration and other relevant materials in preparation for the evidentiary trial.
13	4/9/2024	Kurtz, Emma	1.2	Conduct research re: historical Chapter 11 trustee appointments.
13	4/9/2024	Sandler, Devon	2.2	Prepare summary of Debtors' opening presentation of trustee trial.
13	4/9/2024	Sandler, Devon	1.9	Prepare summary of Petitioning Creditors' opening presentation of trustee trial.
13	4/10/2024	Cordasco, Michael	0.8	Participate in call with Counsel re: status of evidentiary trial.
13	4/10/2024	Cordasco, Michael	0.7	Participate in call with Counsel re: trial preparation.
13	4/10/2024	Romano, Cynthia	1.9	Prepare supporting materials for Counsel re: closing arguments of evidentiary trial.
13	4/10/2024	Romano, Cynthia	0.7	Participate in call with Counsel re: trial preparation.
13	4/10/2024	Romano, Cynthia	0.8	Participate in call with Counsel re: status of evidentiary trial.
13	4/10/2024	Eisler, Marshall	1.7	Review draft presentation re: closing of evidentiary trial.
13	4/10/2024	Sternberg, Joseph	1.9	Provide commentary to trial presentation re: historical vessel information.
13	4/10/2024	Sternberg, Joseph	0.4	Prepare correspondence to Counsel re: historical vessel diligence requests.
13	4/10/2024	Sternberg, Joseph	1.3	Prepare presentation re: historical data requests by vessel.
13	4/10/2024	Kurtz, Emma	0.3	Conduct research to prepare responses to diligence questions re: historical Chapter 11 trustee appointments.
13	4/10/2024	Sandler, Devon	2.3	Prepare summary of issues raised during day 2 of trial.
13	4/10/2024	Sandler, Devon	2.2	Prepare summary of Petitioning Creditors' arguments during day 2 of trial.
13	4/10/2024	Romstad, Erik	2.4	Finalize chronology chart for opening presentation of evidentiary trial.
13	4/10/2024	Romstad, Erik	3.1	Prepare slides for closing presentation of evidentiary trial.

EXHIBIT C
ELETSON HOLDINGS, INC., ET AL. - CASE NO. 23-1322
DETAIL OF TIME ENTRIES
FOR THE PERIOD APRIL 1, 2024 TO APRIL 30, 2024

Task Category	Date	Professional	Hours	Activity
13	4/11/2024	Cordasco, Michael	0.6	Provide commentary to draft responses to fee objections.
13	4/11/2024	Cordasco, Michael	0.7	Participate in call with Counsel re: next steps in evidentiary trial.
13	4/11/2024	Eisler, Marshall	1.4	Review 4/9 evidentiary trial transcript.
13	4/11/2024	Eisler, Marshall	0.7	Review Counsel's response to Debtors' fee objection.
13	4/11/2024	Eisler, Marshall	1.3	Review revised presentation re: closing arguments of evidentiary trial.
13	4/12/2024	Cordasco, Michael	1.8	Review fee objections in connection with response outline to assess outstanding issues.
13	4/12/2024	Eisler, Marshall	0.6	Analyze Committee's filings in support of UCC advisors' first interim fee applications.
13	4/17/2024	Cordasco, Michael	0.7	Provide commentary to draft post-trial brief.
13	4/17/2024	Eisler, Marshall	1.4	Provide comments to draft post-trial brief for trustee motion.
13	4/18/2024	Eisler, Marshall	0.8	Analyze issues contained in Debtors' post-trial brief.
13	4/18/2024	Eisler, Marshall	0.7	Review Petitioning Creditors' filed post trial brief.
13	4/21/2024	Eisler, Marshall	0.7	Review amended opinion re: arbitration award.
13	4/29/2024	Cordasco, Michael	0.3	Analyze update from Counsel re: potential resolution to fee objections.
13 Total			151.6	
15	4/1/2024	Sternberg, Joseph	0.9	Review general ledgers re: intercompany balances and detail.
15	4/1/2024	Sternberg, Joseph	0.4	Continue to review general ledgers re: intercompany balances and detail.
15	4/2/2024	Halloran, Kelsey	2.7	Conduct review of general ledger data provided to date re: intercompany transactions.
15	4/2/2024	Sternberg, Joseph	0.4	Prepare diligence list re: intercompany transactions and cash flows.
15	4/2/2024	Hirsch, Michael	0.9	Review general ledger files re: intercompany ledger entries.
15	4/2/2024	Kimche, Livia	0.3	Review strategy for analyzing intercompany and intracompany activity.
15	4/2/2024	Kimche, Livia	2.5	Incorporate mapping of account types and classification of intercompany activity into analysis.
15	4/3/2024	Eisler, Marshall	1.7	Review exhibit re: intercompany activity data sourced from general ledger files.

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15	4/3/2024	Hirsch, Michael	2.9	Perform analysis of intercompany transactions identified in general ledger files.
15	4/3/2024	Hirsch, Michael	2.5	Conduct analysis of general ledger files to identify intercompany transactions and outstanding balances.
15	4/3/2024	Kimche, Livia	3.0	Conduct strategy analysis of synthesizing intercompany account information from general ledger files.
15	4/4/2024	Schneider, Benjamin	2.1	Examine intercompany transactions represented in general ledgers.
15	4/4/2024	Jordan, Mason	1.7	Review intercompany transactions in Eletson Gas general ledgers.
15	4/4/2024	Hirsch, Michael	2.3	Conduct analysis of intercompany transactions across 2021-2023 general ledger data.
15	4/4/2024	Kimche, Livia	0.8	Prepare summary responses to diligence questions re: intercompany transactions.
15	4/4/2024	Kimche, Livia	2.3	Prepare initial SQL queries for intercompany matrix analysis extracts.
15	4/4/2024	Kimche, Livia	2.0	Analyze intercompany transactions sourced from consolidated general ledger table for further review.
15	4/5/2024	Eisler, Marshall	0.7	Review revised exhibits re: intercompany balances.
15	4/5/2024	Jordan, Mason	1.7	Perform quality control checks on intercompany matrix.
15	4/5/2024	Hirsch, Michael	0.2	Review completed portions of intercompany balances analyses.
15	4/5/2024	Kimche, Livia	2.4	Provide updates to intercompany matrix re: entity mapping by year.
15	4/5/2024	Kimche, Livia	0.4	Provide updates to analysis details re: intercompany matrices.
15	4/5/2024	Kimche, Livia	3.8	Produce SQL queries for intercompany matrix analysis re: related debit and credit entries.
15	4/8/2024	Halloran, Kelsey	1.0	Conduct review of general ledger data re: intercompany transactions.
15	4/8/2024	Sternberg, Joseph	0.3	Review analysis re: Eletson intercompany balances in trial balances.
15	4/8/2024	Sternberg, Joseph	0.6	Review latest analysis re: intercompany transactions in the general ledgers.
15	4/8/2024	Jordan, Mason	3.9	Revise intercompany matrices to incorporate quality control checks against ledger data.
15	4/8/2024	Hirsch, Michael	2.8	Analyze intercompany account transactions sources from general ledger data.
15	4/8/2024	Kimche, Livia	0.7	Review intercompany matrices analyses re: general ledger files.
15	4/8/2024	Kimche, Livia	1.1	Provide updates to the intercompany transaction matrices analysis to reflect comments received from team.

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15	4/8/2024	Byrnes, David	2.1	Provide updates to the intercompany matrix re: general ledger data files for 2022-2023.
15	4/8/2024	Byrnes, David	2.7	Provide updates to the intercompany matrix re: general ledger data files for 2021-2022.
15	4/15/2024	Schneider, Benjamin	0.9	Review intercompany cash flows re: specified Eletson Holdings and Gas entities.
15	4/16/2024	Schneider, Benjamin	0.4	Review cash flow materials and mappings re: intercompany activity.
15	4/26/2024	Hirsch, Michael	1.1	Analyze intercompany cash flows in 2021-2023 general ledgers.
15	4/29/2024	Hirsch, Michael	1.6	Analyze intercompany cash transactions in 2021-2023 general ledger data.
15 Total			57.8	
16	4/1/2024	Cordasco, Michael	6.5	Attend 4/1 mediation.
16	4/1/2024	Cordasco, Michael	0.6	Provide commentary to draft mediation proposal to be presented to the Committee.
16	4/1/2024	Cordasco, Michael	0.6	Participate in call with Counsel re: mediation preparation.
16	4/1/2024	Eisler, Marshall	6.5	Attend 4/1 mediation.
16	4/1/2024	Eisler, Marshall	1.9	Provide commentary to presentation to the Committee re: draft mediation proposal.
16	4/1/2024	Sternberg, Joseph	1.3	Prepare analysis re: proposed mediation settlement mechanics.
16	4/1/2024	Sternberg, Joseph	1.1	Prepare mediation settlement proposal re: allocations of value.
16	4/2/2024	Cordasco, Michael	1.1	Review draft mediation proposal to be presented to the Committee.
16	4/2/2024	Eisler, Marshall	1.2	Provide commentary to presentation to the Committee re: draft mediation proposal.
16	4/3/2024	Cordasco, Michael	0.9	Provide commentary to draft mediation proposal to be presented to the Committee.
16	4/3/2024	Cordasco, Michael	0.8	Participate in call with Counsel re: plan proposal summary to be presented to the Committee.
16	4/3/2024	Eisler, Marshall	0.9	Prepare correspondence to Committee member re: diligence questions on mediation proposal.
16	4/3/2024	Eisler, Marshall	0.4	Review correspondence to Committee re: modifications to draft mediation proposal.
16	4/3/2024	Eisler, Marshall	1.2	Provide commentary to draft presentation to the Committee re: draft mediation proposal.
16	4/3/2024	Eisler, Marshall	0.4	Review changes to draft mediation proposal as requested by Counsel.

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16	4/3/2024	Eisler, Marshall	0.8	Participate in call with Counsel re: plan proposal summary to be presented to the Committee.
16	4/3/2024	Sternberg, Joseph	1.8	Prepare mediation settlement proposal to incorporate comments received from Counsel.
16	4/3/2024	Sternberg, Joseph	0.5	Participate in call with Counsel re: trial preparation.
16	4/4/2024	Cordasco, Michael	0.4	Provide commentary to draft mediation proposal to be presented to the Committee.
16	4/4/2024	Cordasco, Michael	0.7	Review draft mediation proposal to be presented to the Committee.
16	4/4/2024	Cordasco, Michael	0.5	Participate in call with Counsel re: Debtors' plan proposal.
16	4/4/2024	Cordasco, Michael	1.2	Participate in call with UCC re: settlement proposal.
16	4/4/2024	Eisler, Marshall	0.9	Review analysis re: Debtors' mediation plan proposal.
16	4/4/2024	Eisler, Marshall	1.2	Participate in call with UCC re: settlement proposal.
16	4/4/2024	Sternberg, Joseph	0.3	Prepare mediation proposal to be communicated to the mediator.
16	4/4/2024	Sternberg, Joseph	1.2	Participate in call with UCC re: settlement proposal.
16	4/5/2024	Cordasco, Michael	0.4	Participate in call with Counsel re: settlement structures.
16	4/5/2024	Cordasco, Michael	0.9	Participate in call with Committee re: Debtors' mediation proposal.
16	4/5/2024	Eisler, Marshall	0.9	Participate in call with Committee re: Debtors' mediation proposal.
16	4/5/2024	Eisler, Marshall	0.4	Participate in call with Counsel re: settlement structures.
16	4/5/2024	Sternberg, Joseph	1.0	Review Debtors' mediation response re: allocation of value.
16	4/5/2024	Sternberg, Joseph	0.9	Participate in call with Committee re: Debtors' mediation proposal.
16	4/6/2024	Sternberg, Joseph	0.6	Prepare correspondence to Counsel re: Debtors' plan components.
16	4/7/2024	Eisler, Marshall	1.7	Provide commentary to mediation demonstrative re: preferred shares.
16	4/7/2024	Sternberg, Joseph	0.2	Review mediation demonstrative re: preferred shares.
16	4/7/2024	Sternberg, Joseph	1.8	Prepare mediation demonstrative re: preferred shares.
16	4/7/2024	Sternberg, Joseph	0.8	Provide updates to mediation demonstrative re: preferred shares.

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16	4/7/2024	Sternberg, Joseph	0.1	Review latest mediation proposal re: value allocations.
16	4/8/2024	Eisler, Marshall	1.3	Review exhibit re: Eletson Corporation debt repayments.
16	4/8/2024	Sternberg, Joseph	0.8	Review Debtors' first amended plan re: illustrative creditor recoveries.
16	4/9/2024	Cordasco, Michael	0.5	Review Debtors' first amended plan re: changes from prior plan.
16	4/12/2024	Cordasco, Michael	0.4	Prepare outline for analysis of the proposed plans.
16	4/12/2024	Eisler, Marshall	1.3	Review Petitioning Creditors' plan of reorganization.
16	4/12/2024	Eisler, Marshall	1.3	Prepare analysis re: plan proposals.
16	4/15/2024	Cordasco, Michael	0.4	Prepare correspondence to Counsel re: mediation analysis.
16	4/15/2024	Cordasco, Michael	0.7	Participate in call with Committee re: evidentiary trial and proposed plans.
16	4/15/2024	Eisler, Marshall	1.1	Prepare correspondence with Counsel re: mediation proposals.
16	4/15/2024	Eisler, Marshall	0.7	Participate in call with Committee re: evidentiary trial and proposed plans.
16	4/15/2024	Sternberg, Joseph	0.7	Participate in call with Committee re: evidentiary trial and proposed plans.
16	4/16/2024	Cordasco, Michael	1.3	Participate in call with Counsel re: analysis of plan proposals.
16	4/16/2024	Eisler, Marshall	0.9	Provide commentary to comparative analysis re: competing plans.
16	4/16/2024	Eisler, Marshall	1.3	Participate in call with Counsel re: analysis of plan proposals.
16	4/16/2024	Sternberg, Joseph	1.3	Prepare illustrative recovery analysis re: latest plan considerations.
16	4/16/2024	Sternberg, Joseph	1.3	Participate in call with Counsel re: analysis of plan proposals.
16	4/17/2024	Cordasco, Michael	0.3	Provide commentary to draft outline report to Committee re: plans of reorganization.
16	4/17/2024	Cordasco, Michael	1.1	Participate in call with Counsel re: report to Committee comparing the various plans of reorganization.
16	4/17/2024	Eisler, Marshall	1.9	Provide commentary to presentation to the Committee re: comparative plan recoveries.
16	4/17/2024	Eisler, Marshall	0.4	Review correspondence from Debtors re: mediation.
16	4/17/2024	Eisler, Marshall	1.1	Participate in call with Counsel re: report to Committee comparing the various plans of reorganization.

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16	4/17/2024	Sternberg, Joseph	1.6	Prepare illustrative plan recovery comparison re: Petitioning Creditors' plan scenarios.
16	4/17/2024	Sternberg, Joseph	1.7	Provide commentary to illustrative plan recovery analysis re: distributable value.
16	4/17/2024	Sternberg, Joseph	0.3	Review illustrative plan recovery comparison.
16	4/18/2024	Cordasco, Michael	0.5	Analyze terms of Petitioning Creditors' rights offering procedures motion.
16	4/18/2024	Cordasco, Michael	0.7	Provide commentary to draft negotiation points re: Petitioning Creditors' plan of reorganization.
16	4/18/2024	Cordasco, Michael	0.6	Participate in call with Counsel re: comparative analysis of plans of reorganization to the Committee (partial).
16	4/18/2024	Eisler, Marshall	1.1	Prepare correspondence with Counsel re: Petitioning Creditors' counter plan proposal.
16	4/18/2024	Eisler, Marshall	1.4	Participate in call with Counsel re: comparative analysis of plans of reorganization to the Committee.
16	4/18/2024	Sternberg, Joseph	0.3	Prepare illustrative plan recovery comparison re: petitioning creditor plan scenarios.
16	4/18/2024	Sternberg, Joseph	1.1	Prepare illustrative plan recovery comparison re: recoveries by creditor class.
16	4/18/2024	Sternberg, Joseph	2.8	Prepare illustrative plan recovery comparison re: equity splits and dilution scenarios.
16	4/18/2024	Sternberg, Joseph	0.2	Prepare illustrative plan recovery comparison re: value flows.
16	4/18/2024	Sternberg, Joseph	1.4	Participate in call with Counsel re: comparative analysis of plans of reorganization to the Committee.
16	4/19/2024	Cordasco, Michael	1.0	Provide commentary to revised report to Committee re: comparative analysis of plans of reorganization.
16	4/19/2024	Eisler, Marshall	2.3	Provide commentary to revised comparative analysis to be presented to the Committee re: competing plans.
16	4/19/2024	Eisler, Marshall	1.2	Analyze exhibit re: recovery sensitivities assuming various plan equity values.
16	4/19/2024	Eisler, Marshall	0.6	Participate in call with Counsel re: Petitioning Creditors' plan mechanics.
16	4/19/2024	Sternberg, Joseph	2.3	Prepare presentation re: illustrative plan recovery comparison.
16	4/19/2024	Sternberg, Joseph	0.4	Prepare illustrative plan recovery comparison re: administrative claims.
16	4/19/2024	Sternberg, Joseph	1.4	Prepare illustrative plan recovery comparison re: creditor recoveries.
16	4/19/2024	Sternberg, Joseph	1.1	Prepare illustrative plan recovery comparison re: equity option.
16	4/19/2024	Sternberg, Joseph	0.6	Participate in call with Counsel re: Petitioning Creditors' plan mechanics.

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16	4/20/2024	Eisler, Marshall	1.7	Provide commentary to presentation to the Committee re: competing plans recovery analysis.
16	4/20/2024	Sternberg, Joseph	1.4	Prepare presentation re: illustrative plan recovery comparison.
16	4/21/2024	Cordasco, Michael	0.7	Review revised report to the Committee re: comparative analysis of plans of reorganization.
16	4/21/2024	Cordasco, Michael	0.6	Provide commentary to revised report to the Committee re: comparative analysis of plans of reorganization.
16	4/21/2024	Eisler, Marshall	2.1	Provide updates to presentation to the Committee re: proposed plans.
16	4/21/2024	Sternberg, Joseph	1.2	Prepare presentation re: illustrative plan recovery comparison.
16	4/21/2024	Sternberg, Joseph	0.3	Review latest competing plans comparative analysis re: asset values.
16	4/22/2024	Cordasco, Michael	0.7	Provide commentary to modifications to Petitioning Creditors' plan of reorganization.
16	4/22/2024	Cordasco, Michael	0.4	Prepare responses to inquiries from Counsel re: comparison analysis of plans of reorganization.
16	4/22/2024	Cordasco, Michael	0.2	Prepare talking points for call with the Committee re: proposed plans of reorganization.
16	4/22/2024	Cordasco, Michael	0.7	Participate in call with Counsel re: potential modifications to Petitioning Creditors' plan of reorganization.
16	4/22/2024	Cordasco, Michael	2.4	Participate in call with the Committee re: proposals of plans of reorganization.
16	4/22/2024	Eisler, Marshall	0.3	Review draft correspondence to Debtors re: disclosure statement issues.
16	4/22/2024	Eisler, Marshall	0.6	Review exhibit re: backstop premium comparable.
16	4/22/2024	Eisler, Marshall	2.4	Participate in call with the Committee re: proposals of plans of reorganization.
16	4/22/2024	Eisler, Marshall	0.7	Participate in call with Counsel re: potential modifications to Petitioning Creditors' plan of reorganization.
16	4/22/2024	Sternberg, Joseph	1.1	Prepare draft presentation re: UCC advisor proposal to Petitioning Creditors' plan.
16	4/22/2024	Sternberg, Joseph	0.4	Prepare presentation re: competing plans comparative analysis.
16	4/22/2024	Sternberg, Joseph	1.1	Prepare analysis re: backstop premium comps.
16	4/22/2024	Sternberg, Joseph	2.4	Participate in call with Committee re: plan structure and proposals.
16	4/23/2024	Cordasco, Michael	0.3	Analyze response from Debtors re: proposed plan of reorganization.
16	4/23/2024	Cordasco, Michael	0.4	Analyze response from Petitioning Creditors re: modifications to their plan of reorganization.

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16	4/24/2024	Cordasco, Michael	0.3	Analyze response from Debtors re: proposed plan of reorganization.
16	4/24/2024	Sternberg, Joseph	1.4	Prepare analysis re: Petitioning Creditors' proposed plan changes.
16	4/25/2024	Cordasco, Michael	0.5	Participate in call with Counsel re: modifications to Petitioning Creditor plan of reorganization proposal.
16	4/25/2024	Eisler, Marshall	0.7	Prepare demonstrative for Petitioning Creditors re: plan negotiations.
16	4/25/2024	Eisler, Marshall	0.4	Prepare correspondence with Counsel re: Committee mediation proposal.
16	4/25/2024	Eisler, Marshall	0.5	Participate in call with Counsel re: modifications to Petitioning Creditor plan of reorganization proposal.
16	4/26/2024	Cordasco, Michael	0.5	Provide commentary to proposed adjustments to the Petitioning Creditors' plan.
16	4/26/2024	Cordasco, Michael	0.5	Analyze changes made to Debtors' amended disclosure statement.
16	4/26/2024	Cordasco, Michael	0.5	Participate in call with Counsel re: Petitioning Creditors' modifications to proposed plan of reorganization.
16	4/26/2024	Eisler, Marshall	1.2	Analyze key terms contained in Debtors' filed amended disclosure statement.
16	4/26/2024	Eisler, Marshall	0.5	Participate in call with Counsel re: Petitioning Creditors' modifications to proposed plan of reorganization.
16	4/29/2024	Cordasco, Michael	0.5	Analyze potential impact of 5th circuit decision re: Committee recoveries.
16	4/29/2024	Cordasco, Michael	0.8	Prepare outline of report to Committee re: competing plans of reorganization.
16	4/29/2024	Cordasco, Michael	0.4	Review revised report to the Committee re: competing plans of reorganization.
16	4/29/2024	Cordasco, Michael	0.4	Prepare summary of plan modifications at request of Counsel.
16	4/29/2024	Cordasco, Michael	1.4	Participate in call with Counsel re: Petitioning Creditors' plan and open diligence.
16	4/29/2024	Eisler, Marshall	1.4	Participate in call with Counsel re: Petitioning Creditors' plan and open diligence.
16	4/29/2024	Sternberg, Joseph	0.6	Review latest plan comparison mechanics re: equity option.
16	4/29/2024	Sternberg, Joseph	0.3	Review latest plan comparison mechanics re: rights offering mechanics.
16	4/29/2024	Sternberg, Joseph	2.1	Prepare analysis re: illustrative plan recoveries by scenario.
16	4/29/2024	Sternberg, Joseph	0.7	Prepare revised mediation proposal.
16	4/29/2024	Sternberg, Joseph	1.4	Participate in call with Counsel re: Petitioning Creditors' plan and open diligence.

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16	4/30/2024	Cordasco, Michael	0.8	Provide commentary to draft disclosure statement issues list.
16	4/30/2024	Cordasco, Michael	0.5	Review proposed treatment of convenience class.
16	4/30/2024	Cordasco, Michael	0.6	Provide commentary to revised presentation to the Committee re: proposed plans of reorganization modifications.
16	4/30/2024	Cordasco, Michael	0.9	Review revised presentation to the Committee re: proposed plans of reorganization modifications.
16	4/30/2024	Cordasco, Michael	0.8	Participate in call with Counsel re: potential plan modifications.
16	4/30/2024	Cordasco, Michael	0.2	Provide commentary to draft report to the Committee re: mediation update.
16	4/30/2024	Eisler, Marshall	0.9	Provide commentary to presentation to the Committee re: plan negotiation comparison.
16	4/30/2024	Eisler, Marshall	1.2	Review draft disclosure statement issues list as provided by Counsel.
16	4/30/2024	Eisler, Marshall	0.7	Prepare correspondence with Counsel re: plan negotiations with the Petitioning Creditors.
16	4/30/2024	Eisler, Marshall	0.8	Review commentary received from Counsel re: presentation to the Committee on Petitioning Creditors' plan negotiations.
16	4/30/2024	Eisler, Marshall	0.9	Conduct research re: illustrative convenience class recoveries.
16	4/30/2024	Eisler, Marshall	0.8	Participate in call with Counsel re: potential plan modifications.
16	4/30/2024	Sternberg, Joseph	0.6	Prepare presentation of illustrative plan recovery re: convenience class sizing and plan terms.
16	4/30/2024	Sternberg, Joseph	0.4	Review latest plan comparison mechanics re: equity option.
16	4/30/2024	Sternberg, Joseph	1.6	Provide commentary to illustrative plan recovery comparison summary by plan.
16	4/30/2024	Sternberg, Joseph	2.4	Prepare presentation re: illustrative plan recovery comparisons by plan.
16	4/30/2024	Sternberg, Joseph	0.8	Participate in call with Counsel re: competing plans and mediation proposal.
16 Total			143.3	
18	4/1/2024	Eisler, Marshall	1.4	Conduct research in Relativity re: historical vessel information.
18	4/1/2024	Schneider, Benjamin	0.8	Prepare outline of data assessment procedures and protocols re: analyzing the general ledger source data.
18	4/2/2024	Eisler, Marshall	0.7	Review latest diligence requests to be sent to the Debtors.
18	4/2/2024	Sternberg, Joseph	0.6	Prepare correspondence re: structure and format of general ledgers.

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18	4/2/2024	Schneider, Benjamin	3.6	Conduct preliminary data analysis of Eletson entities through their respective general ledgers.
18	4/2/2024	Jordan, Mason	0.7	Analyze Eletson ledgers re: entity mappings.
18	4/2/2024	Jordan, Mason	0.9	Prepare analysis in general ledger database re: diligence responses.
18	4/2/2024	Jordan, Mason	0.7	Revise summary responses to diligence questions re: general ledger files.
18	4/2/2024	Jordan, Mason	2.2	Prepare database scripts to begin analyses re: diligence questions.
18	4/2/2024	Jordan, Mason	2.6	Prepare diligence questions re: initial data profiling.
18	4/2/2024	Jordan, Mason	0.4	Conduct review of standardized narratives re: data profiling.
18	4/2/2024	Jordan, Mason	0.6	Prepare standardized narratives protocol for data profiling.
18	4/2/2024	Jordan, Mason	0.9	Prepare protocol re: steps to perform data analysis in connection with diligence questions.
18	4/2/2024	Jordan, Mason	0.5	Review diligence questions in connection with initial analysis of data.
18	4/2/2024	Hirsch, Michael	1.3	Prepare summary responses to diligence questions re: Eletson general ledger files.
18	4/2/2024	Hirsch, Michael	3.2	Analyze Eletson general ledger files re: cash related activities.
18	4/2/2024	Hirsch, Michael	0.5	Prepare summary of research conducted in general ledger files.
18	4/2/2024	Hirsch, Michael	0.7	Prepare mapping of general ledger files.
18	4/2/2024	Kimche, Livia	2.1	Complete transfer of consolidated general ledger files to SQL database.
18	4/2/2024	Kimche, Livia	2.8	Standardize narratives of consolidated general ledger table in SQL database.
18	4/2/2024	Kimche, Livia	0.4	Provide updates to structure of consolidated general ledger file in SQL database.
18	4/2/2024	Kimche, Livia	1.1	Prepare standardized narratives of cash inflows and outflows in consolidated general ledger table in SQL database.
18	4/2/2024	Kimche, Livia	1.0	Prepare summary of data analysis re: diligence questions on cash outflows.
18	4/3/2024	Sternberg, Joseph	0.7	Prepare correspondence to Counsel re: key takeaways from Orfanoudaki deposition.
18	4/3/2024	Schneider, Benjamin	0.8	Perform quality assurance on general ledger data examples.
18	4/3/2024	Schneider, Benjamin	2.1	Prepare overview of methodologies re: analyzing and extracting examples of Eletson Holdings and Eletson Gas activities.

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18	4/3/2024	Jordan, Mason	1.2	Write scripts in general ledger files database re: diligence questions.
18	4/3/2024	Jordan, Mason	3.8	Review scripts in general ledger files database re: diligence questions from Committee member.
18	4/3/2024	Jordan, Mason	1.2	Perform quality assurance on general ledger data scripts.
18	4/3/2024	Jordan, Mason	1.1	Review general ledger database summary responses to diligence questions.
18	4/3/2024	Jordan, Mason	3.4	Conduct research in general ledger files database re: diligence questions.
18	4/3/2024	Hirsch, Michael	0.9	Conduct analysis of transactions between Eletson Holdings and Gas as identified in the general ledger files.
18	4/3/2024	Hirsch, Michael	1.9	Conduct review of general ledger transactions re: financial performance of vessel entities.
18	4/3/2024	Hirsch, Michael	2.1	Create mapping of the general ledger accounts.
18	4/3/2024	Hirsch, Michael	2.3	Conduct review of general ledger transactions to assess flow of funds related activity.
18	4/3/2024	Hirsch, Michael	0.2	Revise analysis of transactions between Eletson and third parties.
18	4/3/2024	Hirsch, Michael	1.3	Prepare overview of transactions between Eletson and third parties.
18	4/3/2024	Kimche, Livia	2.0	Analyze general ledger files database re: Eletson Holdings and Gas vessels' accounts.
18	4/3/2024	Kimche, Livia	0.4	Perform transfer of account mapping and entity mapping tables to SQL database.
18	4/3/2024	Byrnes, David	1.1	Prepare summary of Eletson's financial controller from deposition transcripts.
18	4/4/2024	Cordasco, Michael	0.4	Review deposition and trial preparation workplan to determine immediate next steps.
18	4/4/2024	Eisler, Marshall	1.1	Review revised exhibits re: general ledger files.
18	4/4/2024	Eisler, Marshall	0.6	Review exhibit re: historical distributions to third parties.
18	4/4/2024	Halloran, Kelsey	2.6	Conduct analysis of general ledger data in connection with trial balances.
18	4/4/2024	Sternberg, Joseph	0.7	Review general ledgers re: due to and from related parties transactions.
18	4/4/2024	Sternberg, Joseph	0.6	Review general ledger analysis approaches to identify potential inadequacies.
18	4/4/2024	Schneider, Benjamin	0.8	Prepare analytical logic to examine cash flows re: general ledger data.
18	4/4/2024	Jordan, Mason	0.3	Produce scripts to extract account names and numbers from general ledgers.

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18	4/4/2024	Jordan, Mason	0.8	Review ledger entries re: brought forward balances.
18	4/4/2024	Jordan, Mason	1.2	Provide updates to summary responses to diligence questions.
18	4/4/2024	Jordan, Mason	1.6	Prepare analysis of vessel operating performance based on provided income statements.
18	4/4/2024	Hirsch, Michael	3.8	Prepare mapping of general ledger accounts.
18	4/4/2024	Hirsch, Michael	2.4	Conduct analysis of brought forward balances in general ledger data.
18	4/4/2024	Hirsch, Michael	1.7	Revise general ledger analysis re: brought forward balances.
18	4/4/2024	Kimche, Livia	1.0	Review data analysis workplan to determine accomplished tasks and determine immediate next steps.
18	4/4/2024	Kimche, Livia	0.8	Review completed analyses for quality assurance.
18	4/4/2024	Byrnes, David	0.9	Analyze 4/3 deposition transcript in connection with general ledger data analysis to identify outstanding items.
18	4/5/2024	Cordasco, Michael	0.5	Analyze status of received charter agreements to assess completion.
18	4/5/2024	Eisler, Marshall	0.9	Review trial balance data re: historical SME operations.
18	4/5/2024	Eisler, Marshall	1.2	Conduct research in Relativity re: historical vessel performance.
18	4/5/2024	Halloran, Kelsey	1.8	Analyze general ledger files data in connection with trial balance to reconcile accounts.
18	4/5/2024	Schneider, Benjamin	2.3	Review analysis of general ledger data re: operating performance of vessel entities.
18	4/5/2024	Schneider, Benjamin	0.6	Extract data of vessel entity income to be used in performance analysis.
18	4/5/2024	Jordan, Mason	0.4	Provide updates to analysis re: duplicative brought forward balances in general ledger data.
18	4/5/2024	Jordan, Mason	3.3	Prepare scripts for balance sheet and income statement analyses by vessel re: general ledger data.
18	4/5/2024	Jordan, Mason	1.1	Perform quality control checks on deduplication of general ledger table.
18	4/5/2024	Jordan, Mason	0.2	Provide commentary to deduplication of general ledger table.
18	4/5/2024	Jordan, Mason	0.6	Prepare script re: diligence questions on company mappings in general ledgers.
18	4/5/2024	Jordan, Mason	2.1	Perform quality control checks on account mapping table.
18	4/5/2024	Hirsch, Michael	1.7	Analyze general ledger files re: brought forward balances.

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18	4/5/2024	Hirsch, Michael	0.4	Analyze relationship between various data fields in general ledger files.
18	4/5/2024	Hirsch, Michael	2.6	Provide updates to account mapping to financial statements for vessel financial analyses based on general ledgers.
18	4/5/2024	Hirsch, Michael	2.1	Analyze operational performance of vessels re: general ledgers.
18	4/5/2024	Hirsch, Michael	1.8	Prepare summary of analysis of operational performance of vessels re: general ledgers.
18	4/5/2024	Hirsch, Michael	0.8	Provide commentary to general ledger analyses re: vessel operational performance.
18	4/5/2024	Kimche, Livia	0.3	Provide updates to entity mapping for consolidated general ledger table.
18	4/5/2024	Kimche, Livia	1.2	Perform deduplications of certain account names in consolidated general ledger database in SQL.
18	4/5/2024	Byrnes, David	2.1	Prepare financial statements from the extracted general ledger data.
18	4/6/2024	Eisler, Marshall	1.1	Analyze Debtors' latest production re: time charters.
18	4/6/2024	Sternberg, Joseph	0.5	Review time charters sourced from data room.
18	4/8/2024	Cordasco, Michael	0.5	Analyze status of responses re: financial diligence.
18	4/8/2024	Sternberg, Joseph	0.5	Review cash flow entries in general ledgers re: SME entities.
18	4/8/2024	Sternberg, Joseph	1.1	Review general ledger detail re: transactions with Greek banks.
18	4/8/2024	Sternberg, Joseph	0.5	Prepare correspondence re: general ledger classifications.
18	4/8/2024	Schneider, Benjamin	1.9	Prepare data extraction analysis of general ledger data.
18	4/8/2024	Jordan, Mason	0.7	Conduct research in general ledger files re: transactions between Eletson Holdings and Eletson Gas.
18	4/8/2024	Jordan, Mason	0.7	Prepare script for due to related parties line item in general ledger files.
18	4/8/2024	Jordan, Mason	2.8	Prepare diligence questions re: operating performance of vessel entities based on income statement analyses.
18	4/8/2024	Jordan, Mason	0.7	Prepare diligence questions re: related parties population.
18	4/8/2024	Jordan, Mason	0.2	Review summary responses to diligence questions to identify outstanding items.
18	4/8/2024	Hirsch, Michael	2.1	Prepare analysis of related party activity sources from general ledger data.
18	4/8/2024	Hirsch, Michael	1.5	Prepare summary analysis of related party activity re: general ledger data.

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18	4/8/2024	Hirsch, Michael	1.8	Analyze general ledger data re: overdraft facility balances.
18	4/8/2024	Hirsch, Michael	1.6	Review general ledger analysis re: SME performance.
18	4/8/2024	Hirsch, Michael	1.4	Review analysis re: activity between Eletson Gas and Eletson Holdings.
18	4/8/2024	Kimche, Livia	3.1	Reconcile prepared income statement based on general ledger files with trial balances.
18	4/8/2024	Kimche, Livia	0.4	Review income statement by vessel analysis.
18	4/8/2024	Kimche, Livia	0.6	Review workplan to identify immediate next steps re: data and analytics.
18	4/8/2024	Kimche, Livia	1.8	Review prepared income statement and provided trial balances.
18	4/9/2024	Eisler, Marshall	1.7	Review revised exhibits re: SME performance.
18	4/9/2024	Sternberg, Joseph	1.1	Review key observations of general ledger data re: new diligence list.
18	4/9/2024	Sternberg, Joseph	0.5	Review latest diligence list re: additional cash flow data.
18	4/9/2024	Schneider, Benjamin	0.8	Prepare summary of findings re: data integrity of general ledger data.
18	4/9/2024	Jordan, Mason	1.8	Conduct research in general ledger files re: data mapping.
18	4/9/2024	Hirsch, Michael	2.2	Conduct research in general ledger files re: data mapping.
18	4/9/2024	Hirsch, Michael	3.4	Prepare summary examples of diligence questions re: general ledger files.
18	4/9/2024	Hirsch, Michael	3.7	Prepare diligence list re: data mapping.
18	4/9/2024	Kimche, Livia	3.0	Prepare diligence list re: data mapping.
18	4/9/2024	Byrnes, David	3.4	Prepare summary responses to diligence questions re: general ledger files.
18	4/9/2024	Byrnes, David	3.1	Conduct research in general ledger files to address diligence questions.
18	4/9/2024	Sandler, Devon	2.1	Prepare summary of key statements in connection with trustee motion trial.
18	4/10/2024	Eisler, Marshall	1.1	Prepare correspondence to Counsel re: diligence question in connection with vessel information received to date.
18	4/15/2024	Cordasco, Michael	0.5	Review general ledger analysis to determine immediate next steps.
18	4/15/2024	Cordasco, Michael	0.5	Review fleet analysis to determine immediate next steps.

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18	4/15/2024	Eisler, Marshall	1.2	Review exhibit re: related party liabilities sourced from general ledger files.
18	4/15/2024	Eisler, Marshall	1.3	Review select ship management agreements sourced from Debtors' productions.
18	4/15/2024	Sternberg, Joseph	0.5	Review general ledgers re: due to and from related party transactions.
18	4/15/2024	Sternberg, Joseph	0.5	Review historical vessel operating performance re: cash flows.
18	4/15/2024	Sternberg, Joseph	0.4	Prepare correspondence to Counsel re: vessel information requests.
18	4/15/2024	Sternberg, Joseph	0.4	Review workplan to identify immediate next steps re: data and analytics.
18	4/15/2024	Jordan, Mason	0.7	Prepare summary of cash flows between Eletson entities.
18	4/15/2024	Kimche, Livia	0.2	Prepare summary of cash flows between Eletson entities.
18	4/15/2024	Kimche, Livia	2.2	Perform initial overview analysis of general ledger data containing entities of interest.
18	4/15/2024	Kimche, Livia	2.3	Prepare SQL scripts for flow of funds.
18	4/15/2024	Byrnes, David	1.7	Prepare diligence questions re: general ledger data documentation considerations.
18	4/16/2024	Jordan, Mason	1.0	Review general ledger data analysis re: individuals and entities.
18	4/16/2024	Kimche, Livia	0.4	Update analysis of entities of interest within general ledgers.
18	4/16/2024	Kimche, Livia	1.0	Review pivot table summary re: specified entity extracts of general ledger data.
18	4/16/2024	Kimche, Livia	0.9	Analyze general ledger data re: cash flow patterns.
18	4/16/2024	Byrnes, David	1.9	Perform a transaction analysis on several counterparties found in the general ledger data detail.
18	4/17/2024	Halloran, Kelsey	1.3	Review analysis re: cash flows of related parties.
18	4/17/2024	Schneider, Benjamin	0.9	Perform quality assurance procedures on analytic methodologies re: general ledger data.
18	4/17/2024	Schneider, Benjamin	2.9	Prepare summary of analytical methodologies re: general ledger data.
18	4/17/2024	Jordan, Mason	0.3	Review analysis re: due to and from related parties line items.
18	4/17/2024	Jordan, Mason	0.2	Review workplan to identify immediate next steps re: data and analytics.
18	4/17/2024	Jordan, Mason	0.3	Prepare summary of outstanding diligence questions.

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18	4/17/2024	Jordan, Mason	0.4	Perform logic and quality assurance checks on analysis for specified entries.
18	4/17/2024	Hirsch, Michael	2.3	Review general ledger analysis re: related party transactions.
18	4/17/2024	Hirsch, Michael	0.6	Review updated diligence list to assess outstanding items.
18	4/17/2024	Kimche, Livia	0.9	Provide updates to analysis of parties of interest re: general ledger data.
18	4/17/2024	Kimche, Livia	1.2	Provide updates to analysis of parties of interest re: general ledger data.
18	4/17/2024	Kimche, Livia	2.9	Perform analysis of parties of interest to implement expansive matching.
18	4/17/2024	Kimche, Livia	2.8	Revise analysis of parties of interest to adjust search methodology.
18	4/17/2024	Byrnes, David	2.1	Provide updates to relevant counter-party analysis re: general ledger data.
18	4/18/2024	Eisler, Marshall	1.1	Review bareboat charter agreements sourced from Relativity re: Eletson Gas vessels.
18	4/18/2024	Sternberg, Joseph	0.4	Review bareboat charter agreements most recently produced.
18	4/18/2024	Schneider, Benjamin	1.6	Prepare analytical methodology to expedite searching entities within general ledger data.
18	4/18/2024	Schneider, Benjamin	0.9	Develop quality assurance protocols for mapping and verification searching within general ledger data.
18	4/18/2024	Jordan, Mason	0.3	Review workplan to identify immediate next steps re: data and analytics.
18	4/18/2024	Hirsch, Michael	2.1	Review analysis of related party transactions re: general ledger data.
18	4/18/2024	Hirsch, Michael	0.3	Review workplan to identify immediate next steps re: data and analytics.
18	4/18/2024	Kimche, Livia	0.7	Provide updates to column structure within general ledger database for clarity assurance.
18	4/18/2024	Kimche, Livia	3.0	Revise analysis of parties of interest using matching techniques.
18	4/18/2024	Byrnes, David	2.1	Prepare diligence list re: general ledger records provided to date.
18	4/19/2024	Cordasco, Michael	0.3	Analyze correspondence from Counsel re: discovery requests.
18	4/19/2024	Eisler, Marshall	0.7	Prepare correspondence to Counsel re: outstanding time charters.
18	4/19/2024	Halloran, Kelsey	1.0	Review transactions of parties of interest identified in summary analysis.
18	4/19/2024	Sternberg, Joseph	0.4	Review due to and from related parties analysis.

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18	4/19/2024	Sternberg, Joseph	1.1	Review latest diligence list re: general ledgers.
18	4/19/2024	Jordan, Mason	0.5	Provide updates to related party analyses to incorporate commentary received from team.
18	4/19/2024	Jordan, Mason	1.2	Perform quality assurance on matching script techniques.
18	4/19/2024	Hirsch, Michael	3.7	Revise general ledger analysis re: related party transactions.
18	4/19/2024	Hirsch, Michael	0.7	Prepare list of outstanding general ledger analyses.
18	4/19/2024	Hirsch, Michael	0.8	Review updated diligence list to assess outstanding items.
18	4/19/2024	Kimche, Livia	2.8	Analyze parties of interest within general ledger data using Python to implement fuzzy-matching.
18	4/19/2024	Kimche, Livia	1.9	Revise general ledger data analyses re: parties of interest analysis.
18	4/19/2024	Kimche, Livia	0.4	Prepare summary update of related party analyses.
18	4/19/2024	Byrnes, David	0.9	Revise general ledger diligence list re: categorization of filings.
18	4/20/2024	Sternberg, Joseph	0.5	Review latest data production re: time charter agreements.
18	4/21/2024	Eisler, Marshall	0.5	Prepare correspondence with Counsel re: outstanding diligence requests.
18	4/22/2024	Cordasco, Michael	0.4	Analyze update re: outstanding diligence list.
18	4/22/2024	Eisler, Marshall	0.8	Review summary of general ledger files re: distributions to entities of interest.
18	4/22/2024	Patel, Anita	0.5	Conduct review of all financial information provided by the Debtors to date re: completed analyses.
18	4/22/2024	Halloran, Kelsey	3.3	Perform quality assurance of general ledger account mapping across general ledger data and trial balance summaries.
18	4/22/2024	Sternberg, Joseph	0.6	Review historical vessel performance re: cash flows.
18	4/22/2024	Schneider, Benjamin	0.8	Perform analysis re: parties of interest through the general ledgers.
18	4/22/2024	Schneider, Benjamin	0.8	Construct analytical methodology to identify parties of interest within general ledgers.
18	4/22/2024	Jordan, Mason	2.3	Perform quality assurance checks on parties of interest analysis.
18	4/22/2024	Jordan, Mason	0.3	Review updated parties of interest analysis.
18	4/22/2024	Kimche, Livia	0.5	Revise script for party name searching analysis.

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18	4/22/2024	Kimche, Livia	2.0	Revise fuzzy-matching analysis of parties of interest.
18	4/22/2024	Byrnes, David	2.6	Provide updates to the counter-party analysis re: time charter documents.
18	4/23/2024	Halloran, Kelsey	3.0	Perform quality assurance review of revised general ledger account mapping across trial balance summaries.
18	4/23/2024	Halloran, Kelsey	3.5	Provide commentary to general ledger analyses re: mapping from the trial balance summaries to general ledger account details.
18	4/23/2024	Sternberg, Joseph	0.8	Review general ledger workstreams to identify immediate next steps.
18	4/23/2024	Schneider, Benjamin	0.6	Review material for identifying entities in trial balances and general ledgers.
18	4/23/2024	Jordan, Mason	0.6	Revise analysis re: parties of interest from general ledger data.
18	4/23/2024	Hirsch, Michael	0.8	Review relevant general ledger files and analyses to date to assess outstanding diligence items.
18	4/23/2024	Hirsch, Michael	0.3	Review reconciliation of prepared general ledgers to provided trial balances.
18	4/23/2024	Hirsch, Michael	0.2	Review material for identifying entities in related parties analysis.
18	4/23/2024	Kimche, Livia	0.2	Prepare strategy of protocols to reconcile general ledgers to trial balances.
18	4/23/2024	Kimche, Livia	2.6	Prepare year-over-year account-level detail of reconciliation of general ledgers to trial balance.
18	4/23/2024	Kimche, Livia	0.3	Review reconciliation of income statements to trial balances to confirm line items.
18	4/23/2024	Byrnes, David	1.2	Provide updates to analysis re: vessel operating performance.
18	4/24/2024	Halloran, Kelsey	2.1	Review general ledger details re: cash activity.
18	4/24/2024	Halloran, Kelsey	1.9	Prepare diligence list re: cash activity sourced from general ledger files.
18	4/24/2024	Sternberg, Joseph	0.3	Review general ledger data re: Eletson related parties activity.
18	4/24/2024	Schneider, Benjamin	0.4	Review relevant party matching results between prepared general ledger and provided trial balance.
18	4/24/2024	Jordan, Mason	0.3	Review fuzzy-matching search script re: parties of interest.
18	4/24/2024	Hirsch, Michael	0.3	Review all general ledger analyses re: parties of interest.
18	4/24/2024	Kimche, Livia	3.0	Provide updates to combined general ledger SQL tables with clarified narrative fields.
18	4/24/2024	Kimche, Livia	0.5	Prepare summary of party identification protocol and related analysis.

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18	4/24/2024	Byrnes, David	1.8	Provide updates to general ledger diligence list to incorporate specific examples within general ledger detail.
18	4/25/2024	Cordasco, Michael	0.3	Analyze update re: status of charter agreement review.
18	4/25/2024	Cordasco, Michael	0.2	Provide commentary to information request to Debtors.
18	4/25/2024	Eisler, Marshall	0.6	Review status of outstanding diligence requests re: bareboat charter agreements.
18	4/25/2024	Halloran, Kelsey	3.1	Review general ledger details re: due to and from related party transactions.
18	4/25/2024	Halloran, Kelsey	1.1	Review transactions identified through data analytics re: parties of interest.
18	4/25/2024	Schneider, Benjamin	2.8	Develop methodology to reconcile various mappings to general ledger fields.
18	4/25/2024	Schneider, Benjamin	0.8	Perform quality assurance procedures on consolidated cash flow data.
18	4/25/2024	Jordan, Mason	0.5	Review general ledger workplan to identify immediate next steps.
18	4/25/2024	Jordan, Mason	0.6	Revise quality assurance checks on trial balances to general ledger comparative analysis.
18	4/25/2024	Jordan, Mason	3.7	Revise quality assurance checks on general ledger data to include recent additions to database.
18	4/25/2024	Hirsch, Michael	3.8	Perform review of general ledger transactions re: parties of interest.
18	4/25/2024	Hirsch, Michael	1.6	Prepare summary of diligence questions re: parties of interest.
18	4/25/2024	Hirsch, Michael	1.5	Perform translation of Greek accounting records into English.
18	4/25/2024	Kimche, Livia	0.2	Review mapping for Greek and special characters within general ledger tables.
18	4/25/2024	Kimche, Livia	1.4	Provide updates to full general ledger data extractions from SQL database.
18	4/25/2024	Kimche, Livia	3.0	Prepare trial balances in SQL database.
18	4/25/2024	Byrnes, David	2.9	Review recently prepared time charter documents.
18	4/26/2024	Cordasco, Michael	0.8	Review analysis of time charters.
18	4/26/2024	Cordasco, Michael	0.2	Provide commentary to diligence correspondence to Debtors.
18	4/26/2024	Cordasco, Michael	0.4	Analyze issues re: potential vessel arrest.
18	4/26/2024	Cordasco, Michael	0.5	Provide commentary to diligence log.

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18	4/26/2024	Eisler, Marshall	0.9	Prepare response to diligence questions from Togut re: historical vessel expenses.
18	4/26/2024	Eisler, Marshall	0.6	Provide updates to summary of outstanding diligence items re: vessel information.
18	4/26/2024	Halloran, Kelsey	2.9	Prepare reconciliation of general ledger activity to trial balance summaries.
18	4/26/2024	Halloran, Kelsey	1.4	Review reconciliation of general ledger activity to trial balance summaries.
18	4/26/2024	Schneider, Benjamin	0.8	Assess accuracy of entity matching between general ledgers to ensure consistency.
18	4/26/2024	Schneider, Benjamin	1.6	Develop language translation functionality to render unstructured text to English for review.
18	4/26/2024	Shafai, Roxana	1.1	Conduct research re: general ledgers.
18	4/26/2024	Jordan, Mason	3.2	Perform quality assurance checks on trial balance analyses.
18	4/26/2024	Jordan, Mason	1.4	Perform quality assurance checks on fuzzy matching analysis to load new tables into database.
18	4/26/2024	Silverstein, Orly	3.7	Prepare dataset of entities and individuals in the report to be used for analytic screening.
18	4/26/2024	Hirsch, Michael	2.3	Revise general ledger transactions summary analysis involving parties of interest.
18	4/26/2024	Hirsch, Michael	3.3	Analyze cash flows in 2021-2023 general ledgers.
18	4/26/2024	Kimche, Livia	1.1	Prepare reconciliation of general ledger activity to trial balance summaries re: account to entity level.
18	4/26/2024	Kimche, Livia	0.3	Prepare summary of methodology re: reconciliation of general ledgers to trial balances.
18	4/26/2024	Kimche, Livia	1.0	Provide updates to full general ledger extractions from SQL database.
18	4/26/2024	Kimche, Livia	2.9	Review reconciliation of general ledgers to trial balances for Eletson Holdings and Gas accounts from 2021-2023.
18	4/26/2024	Kimche, Livia	3.0	Revise fuzzy-matching analysis of parties of interest.
18	4/26/2024	Byrnes, David	2.6	Analyze time charter and bareboat charter agreements for small and mid-size LPG vessels.
18	4/29/2024	Cordasco, Michael	0.5	Analyze preliminary financial summaries from general ledger account detail.
18	4/29/2024	Cordasco, Michael	0.5	Analyze initial observations from general ledger account detail review.
18	4/29/2024	Cordasco, Michael	0.3	Provide commentary to diligence update email to Debtors.
18	4/29/2024	Eisler, Marshall	0.7	Review follow-up diligence list summary re: general ledger files.

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18	4/29/2024	Eisler, Marshall	1.3	Conduct research re: status of Kimolos vessel arrest.
18	4/29/2024	Halloran, Kelsey	2.5	Provide updates to diligence list re: general ledger data.
18	4/29/2024	Halloran, Kelsey	2.8	Review documentation of reconciling general ledger data to trial balance summaries.
18	4/29/2024	Sternberg, Joseph	0.6	Review vessel and time charter information provided to date.
18	4/29/2024	Schneider, Benjamin	0.6	Perform metric quality control checks and review of entity flow of funds within general ledgers.
18	4/29/2024	Jordan, Mason	2.1	Perform quality assurance checks on fuzzy matching analyses re: parties of interest.
18	4/29/2024	Jordan, Mason	2.8	Perform quality assurance checks on trial balance reconciliation.
18	4/29/2024	Hirsch, Michael	3.4	Analyze summary of cash movement in 2021-2023 general ledger data.
18	4/29/2024	Hirsch, Michael	3.5	Analyze related party transactions in 2021-2023 general ledger data.
18	4/29/2024	Kimche, Livia	2.5	Prepare reconciliation of general ledger data to trial balance summaries on a full account level for 2022 Eletson Holdings accounts.
18	4/29/2024	Kimche, Livia	2.1	Prepare reconciliation of general ledger data to trial balance summaries.
18	4/29/2024	Kimche, Livia	0.4	Revise analysis re: parties of interest with translated fields and narratives.
18	4/29/2024	Byrnes, David	2.2	Review time charters provided through Relativity re: LPGs and MR2s.
18	4/30/2024	Eisler, Marshall	0.9	Conduct research re: status of Kimolos vessel arrest.
18	4/30/2024	Halloran, Kelsey	2.8	Perform quality assurance check of related party and cash analyses.
18	4/30/2024	Halloran, Kelsey	1.1	Provide updates to related party analyses to incorporate findings of quality assurance check.
18	4/30/2024	Schneider, Benjamin	0.4	Review analysis re: reconciliation of trial balances to general ledger data.
18	4/30/2024	Jordan, Mason	3.6	Analyze reconciliation of general ledger data to trial balances re: Eletson Holdings' accounts.
18	4/30/2024	Jordan, Mason	2.8	Review reconciliation results of trial balances and general ledger data.
18	4/30/2024	Jordan, Mason	1.0	Prepare summary of results of reconciliation between trial balances and general ledger data.
18	4/30/2024	Hirsch, Michael	3.1	Analyze related party transactions using general ledger data.
18	4/30/2024	Hirsch, Michael	2.8	Review analysis of related party transactions re: general ledger data.

EXHIBIT C
ELETSON HOLDINGS, INC., ET AL. - CASE NO. 23-1322
DETAIL OF TIME ENTRIES
FOR THE PERIOD APRIL 1, 2024 TO APRIL 30, 2024

Task Category	Date	Professional	Hours	Activity
18	4/30/2024	Hirsch, Michael	0.9	Prepare summary of observations re: related party transaction analysis.
18	4/30/2024	Hirsch, Michael	1.2	Prepare summary of detailed questions re: diligence list.
18	4/30/2024	Kimche, Livia	1.1	Perform reconciliation of general ledger data to trial balance summaries re: full account to entity level for 2022 Eletson Holdings accounts.
18	4/30/2024	Kimche, Livia	0.5	Revise summary of results of reconciliation between trial balances and general ledger data.
18	4/30/2024	Kimche, Livia	1.0	Prepare reconciliation of general ledger data to trial balance summaries.
18	4/30/2024	Kimche, Livia	0.4	Prepare additional reconciliation of general ledger data to trial balance summaries.
18	4/30/2024	Kimche, Livia	0.5	Review exports of brought forward balance type transactions re: accounting for balance differences among 2021 Eletson Holdings' accounts.
18	4/30/2024	Kimche, Livia	0.7	Review entity mapping for quality assurance checks.
18	4/30/2024	Byrnes, David	3.1	Revise diligence list to include specific requests re: general ledger discrepancies with specific examples found in data.
18	4/30/2024	Byrnes, David	1.9	Perform reconciliation to specific entity combinations to ensure general ledger data reconciles with the trial balances.
18	4/30/2024	Byrnes, David	2.4	Perform reconciliation of general ledger reported line items to the trial balance summary mapping.
18 Total			390.2	
21	4/3/2024	Cordasco, Michael	1.7	Participate in call with Counsel re: deposition preparation.
21	4/11/2024	Cordasco, Michael	1.0	Participate in call with Counsel re: response to fee objections.
21	4/25/2024	Cordasco, Michael	0.5	Participate in call with Counsel re: next steps after 4/25 status conference.
21	4/25/2024	Eisler, Marshall	0.5	Participate in call with Counsel re: next steps after 4/25 status conference.
21 Total			3.7	
22	4/4/2024	Cordasco, Michael	1.3	Participate in call with Mediator and Debtors re: Debtors' plan proposal.
22	4/4/2024	Eisler, Marshall	1.3	Participate in call with Mediator and Debtors re: Debtors' plan proposal.
22	4/16/2024	Cordasco, Michael	0.4	Participate in call with Debtors and Mediator re: fleet valuation.
22	4/16/2024	Eisler, Marshall	0.4	Participate in call with Debtors and mediator re: fleet valuation.
22	4/19/2024	Eisler, Marshall	0.9	Participate in call with Counsel and Togut re: Petitioning Creditors' plan mechanics.

EXHIBIT C
ELETSON HOLDINGS, INC., ET AL. - CASE NO. 23-1322
DETAIL OF TIME ENTRIES
FOR THE PERIOD APRIL 1, 2024 TO APRIL 30, 2024

Task Category	Date	Professional	Hours	Activity
22	4/19/2024	Sternberg, Joseph	0.9	Participate in call with Counsel and Togut re: Petitioning Creditors' plan mechanics.
22	4/22/2024	Cordasco, Michael	0.3	Participate in call with Petitioning Creditors re: key plan terms.
22	4/22/2024	Eisler, Marshall	0.3	Participate in call with Petitioning Creditors re: key plan terms.
22	4/25/2024	Cordasco, Michael	1.0	Participate in call with Petitioning Creditors re: modification to their plan of reorganization.
22	4/25/2024	Eisler, Marshall	1.0	Participate in call with Petitioning Creditors re: modification to their plan of reorganization.
22 Total			7.8	
24	4/5/2024	Sternberg, Joseph	0.4	Review the cumulative schedule of monthly billings.
24	4/5/2024	Sandler, Devon	1.8	Review the March fee application to ensure consistency among activity descriptions.
24	4/5/2024	Sandler, Devon	1.6	Prepare March fee application re: ensuring narratives are categorized under correct task code.
24	4/5/2024	Sandler, Devon	1.7	Revise task codes to ensure compliance with bankruptcy code.
24	4/15/2024	Sandler, Devon	1.8	Provide updates to the task code classifications to ensure consistency and accuracy.
24	4/15/2024	Sandler, Devon	1.4	Prepare March fee application re: ensuring narratives are in compliance with bankruptcy code.
24	4/15/2024	Sandler, Devon	1.6	Prepare Exhibits A, B, D, and E of the March fee application.
24	4/16/2024	Eisler, Marshall	1.6	Provide commentary to March fee application.
24	4/16/2024	Sternberg, Joseph	0.4	Review Eletson March fee app re: draft court filing.
24	4/16/2024	Sternberg, Joseph	1.4	Review Eletson March fee app re: exhibit C.
24	4/17/2024	Cordasco, Michael	1.2	Provide commentary to draft March fee application.
24	4/17/2024	Sternberg, Joseph	0.6	Review Eletson March fee app re: exhibit A.
24	4/18/2024	Cordasco, Michael	0.3	Provide commentary to March fee application.
24	4/18/2024	Sternberg, Joseph	0.4	Coordinate filing of March fee application.
24	4/18/2024	Sandler, Devon	2.1	Revise Exhibit C of the March fee application to incorporate comments received from team.
24	4/19/2024	Sandler, Devon	1.4	Revise Exhibit C of the March fee application.

EXHIBIT C
ELETSON HOLDINGS, INC., ET AL. - CASE NO. 23-1322
DETAIL OF TIME ENTRIES
FOR THE PERIOD APRIL 1, 2024 TO APRIL 30, 2024

Task Category	Date	Professional	Hours	Activity
24	4/23/2024	Sandler, Devon	1.4	Prepare the form to the Court re: second interim fee application.
24	4/30/2024	Sandler, Devon	1.9	Prepare form to the Court re: second interim fee application.
24 Total			23.0	
25	4/7/2024	Salazar, Jorge	6.0	Travel to New York City to provide onsite technology support at trial.
25	4/8/2024	Romano, Cynthia	3.8	Travel to New York City in advance of trial.
25	4/9/2024	Romano, Cynthia	0.9	Travel to and from the courthouse for the trial.
25	4/10/2024	Romano, Cynthia	0.9	Travel to and from the courthouse for the trial.
25	4/11/2024	Salazar, Jorge	9.0	Travel from New York City to San Antonio after providing on-site technology support at evidentiary trial.
25 Total			20.6	
Grand Total			889.1	

EXHIBIT D
ELETSON HOLDINGS, INC., ET AL. - CASE NO. 23-10322
SUMMARY OF EXPENSES
FOR THE PERIOD APRIL 1, 2024 TO APRIL 30, 2024

Expense Type	Amount
Contractor Costs	\$68,712.48
Lodging	1,430.09
Meals	340.28
Other	1,428.93
Transportation	1,974.96
Total	\$73,886.74

EXHIBIT E
ELETSON HOLDINGS, INC., ET AL. - CASE NO. 23-10322
EXPENSE DETAIL
FOR THE PERIOD APRIL 1, 2024 TO APRIL 30, 2024

Date	Professional	Expense Type	Expense Detail	Amount
04/30/24	Drake, Jeff	Contractor Costs	Independent contractor professional fees.	68,712.48
Contractor Costs Total				\$ 68,712.48
04/07/24	Salazar, Jorge	Lodging	Room charge for overnight stay on April 7, 2024, to provide on-site technology support for evidentiary trial.	\$ 175.00
04/08/24	Salazar, Jorge	Lodging	Room charge for overnight stay on April 8, 2024 to provide on-site technology support for evidentiary trial.	264.00
04/11/24	Salazar, Jorge	Lodging	Room charges (\$391 x2) for overnight stay on April 9-10, 2024, to provide on-site technology support for evidentiary trial.	782.00
04/11/24	Salazar, Jorge	Lodging	Hotel charges on 4/11/2024 while traveling to New York City to provide on-site technology support for evidentiary trial.	15.00
04/11/24	Salazar, Jorge	Lodging	Hotel Taxes (\$48.52 x 4) during stay to provide on-site technology support for evidentiary trial of April 8-11, 2024.	194.09
Lodging Total				\$ 1,430.09
04/08/24	Salazar, Jorge	Meals	Meal while traveling in New York City to provide on-site technology support for evidentiary trial of April 9-11, 2024.	\$ 23.39
04/08/24	Salazar, Jorge	Meals	Meal while traveling in New York City to provide on-site technology support for evidentiary trial of April 9-11, 2024.	37.37
04/09/24	Romano, Cynthia	Meals	Coffee while participating in evidentiary trial on April 9, 2024.	8.15
04/09/24	Romano, Cynthia	Meals	Lunch while participating in evidentiary trial on April 9, 2024.	17.87
04/09/24	Cordasco, Michael	Meals	Breakfast while participating in evidentiary trial on April 9, 2024.	12.25
04/09/24	Cordasco, Michael	Meals	Lunch with counsel while participating in evidentiary trial on April 9, 2024.	14.75
04/09/24	Salazar, Jorge	Meals	Meal while traveling in New York City to provide on-site technology support for evidentiary trial of April 9-11, 2024.	13.85
04/09/24	Salazar, Jorge	Meals	Meal while traveling in New York City to provide on-site technology support for evidentiary trial of April 9-11, 2024 (capped at \$50).	50.00

EXHIBIT E
ELETSON HOLDINGS, INC., ET AL. - CASE NO. 23-10322
EXPENSE DETAIL
FOR THE PERIOD APRIL 1, 2024 TO APRIL 30, 2024

Date	Professional	Expense Type	Expense Detail	Amount
04/10/24	Cordasco, Michael	Meals	Lunch with counsel while participating in evidentiary trial on April 10, 2024.	14.75
04/10/24	Cordasco, Michael	Meals	Breakfast while participating in evidentiary trial on April 10, 2024.	12.25
04/10/24	Cordasco, Michael	Meals	Breakfast prior to closing arguments of evidentiary trial (April 11, 2024).	12.25
04/10/24	Romano, Cynthia	Meals	Lunch while participating in evidentiary trial on April 10, 2024.	27.02
04/10/24	Salazar, Jorge	Meals	Meal while traveling in New York City to provide on-site technology support for evidentiary trial of April 8-11, 2024.	10.69
04/10/24	Salazar, Jorge	Meals	Meal while traveling in New York City to provide on-site technology support for evidentiary trial of April 8-11, 2024.	35.69
04/11/24	Salazar, Jorge	Meals	Meal while traveling in New York City to provide on-site technology support for evidentiary trial of April 8-11, 2024 (capped at \$50).	50.00
Meals Total				\$ 340.28
01/01/24	Harsha, Adam	Other	Public Records Research Expense.	\$ 263.05
02/29/24	Brenman, David	Other	Public Records Research Expense.	25.00
03/01/24	Williams, David	Other	Public Records Research Expense.	0.71
03/01/24	Williams, David	Other	Public Records Research Expense.	4.32
03/10/24	Cobb, Nicola	Other	Public Records Research Expense.	11.30
04/08/24	Johnson, Jamey	Other	Public Records Research Expense.	952.66
04/08/24	Salazar, Jorge	Other	Public Records Research Expense.	22.92

EXHIBIT E
ELETSON HOLDINGS, INC., ET AL. - CASE NO. 23-10322
EXPENSE DETAIL
FOR THE PERIOD APRIL 1, 2024 TO APRIL 30, 2024

Date	Professional	Expense Type	Expense Detail	Amount
04/09/24	Johnson, Jamey	Other	Public Records Research Expense.	148.97
Other Total				\$ 1,428.93
03/22/24	Cordasco, Michael	Transportation	Airplane wifi charges while travelling.	\$ 14.99
03/29/24	Cordasco, Michael	Transportation	Airplane wifi charges while travelling.	14.99
04/05/24	Romano, Cynthia	Transportation	Airfare from Fort Myers, FL to New York City to provide testimony in evidentiary trial.	267.60
04/07/24	Salazar, Jorge	Transportation	Baggage fee related to travel to New York City to provide on-site technology support for evidentiary trial.	35.00
04/07/24	Salazar, Jorge	Transportation	Taxi from JFK Airport to Courtyard Hotel Manhattan to provide on-site technology support for evidentiary trial.	117.54
04/08/24	Romano, Cynthia	Transportation	Travel agent fees to arrange flights to arrive in New York City in time for evidentiary trial.	25.00
04/08/24	Salazar, Jorge	Transportation	MTA Day Pass (\$10 x4) for Subway to/from U.S. Bankruptcy Court to provide on-site technology support for evidentiary trial.	40.00
04/09/24	Cordasco, Michael	Transportation	Round trip train fare to participate in evidentiary trial on April 9, 2024.	19.50
04/09/24	Romano, Cynthia	Transportation	Taxi from home to Court to participate in evidentiary trial.	43.98
04/09/24	Romano, Cynthia	Transportation	Taxi from JFK Airport to home after flight to New York City to participate in evidentiary trial.	113.96
04/09/24	Romano, Cynthia	Transportation	Taxi from Court to FTI office after day 2 of evidentiary trial.	44.62
04/10/24	Cordasco, Michael	Transportation	Round trip train fare to participate in evidentiary trial on April 10, 2024.	19.50
04/10/24	Cordasco, Michael	Transportation	Round trip train to attend evidentiary trial on April 11, 2024.	19.50
04/10/24	Romano, Cynthia	Transportation	Taxi from home to Court to participate in evidentiary trial.	40.95

EXHIBIT E
ELETSON HOLDINGS, INC., ET AL. - CASE NO. 23-10322
EXPENSE DETAIL
FOR THE PERIOD APRIL 1, 2024 TO APRIL 30, 2024

Date	Professional	Expense Type	Expense Detail	Amount
04/11/24	Romano, Cynthia	Transportation	Taxi from home to Court to participate in evidentiary trial.	8.79
04/11/24	Salazar, Jorge	Transportation	Baggage fee related to travel from New York City to provide on-site technology support for evidentiary trial.	35.00
04/11/24	Salazar, Jorge	Transportation	Taxi to airport after providing on-site technology support for evidentiary trial.	108.13
04/11/24	Salazar, Jorge	Transportation	Taxi home from airport after return flight from New York City to provide on-site technology support for evidentiary trial.	75.21
04/12/24	Salazar, Jorge	Transportation	Round trip airfare from San Antonio to New York City to provide on-site technology support for evidentiary trial.	930.70
Transportation Total				\$ 1,974.96
Grand Total				\$ 73,886.74